

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No: DTE 02-84
Attorney General Second Set of Information Requests

Request No.: AG-2-1

Referring to Schedule KMA-1. Pages 1 and 2, please explain the reasons for the increase in congestion purchases from 2001 to 2002.

Response:

The increase in congestion purchases is reflective of the high levels of congestion in the New England-region bulk power grid. The higher costs that result from activities undertaken by the New England Independent System Operator ("ISO-NE") to relieve congestion are passed on to FG&E and other members of NEPOOL. During 2002, the ISO-NE signed Reliability Must-Run agreements with generators located in congested areas, in which the ISO-NE agreed to pay the generator's cost-of-service for the purpose of relieving transmission congestion. The ISO-NE determined that these agreements were necessary to maintain reliability. The ISO-NE also issued a major RFP (Request-For-Proposal) for load response in highly congested Southwestern Connecticut. In addition to these special items, the ISO-NE regularly incurred higher congestion costs during 2002. ISO-NE billed the cost of these items to FG&E (and others).

Person Responsible: Karen M. Asbury and David K. Foote

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Request No.: AG-2-2

Referring to Schedule KMA-1. Pages 2 and 3, why are the congestion purchases exactly the same amount from November 2002 through February 2003?

Response:

The amounts shown for congestion purchases for each month from November 2002 through February 2003 are the same because each is an estimate.

FG&E projected that it would incur two forms of congestion costs: first, in the form of Congestion Uplift Charges and, second, in the form of Reliability Must-Run Agreements. The forecast for Congestion Uplift Charges for the period of October 2002 through February 2003 was calculated by taking the average Congestion Uplift Charge for the period from October 2001 through April 2002. The forecast for the Reliability Must-Run Agreements was calculated by taking the average of all charges for the period of January 2002 through August 2002. These averages were summed to calculate the Congestion Purchases estimate for the period of November 2002 through February 2003.

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Request No.: AG-2-3

Referring to Schedule KMA-1. Page 3, why are the congestion purchases assumed to be zero for the last ten months of 2003?

Response:

Congestion purchases were assumed to be zero in the forecast for the filing (December 20, 2002) because NEPOOL Standard Market Design ("SMD") was expected to be implemented on March 1, 2003. Prior to SMD, the cost of transmission congestion was spread to all Regional Network Service ("RNS") customers under the NEPOOL Open Access Transmission Tariff. Effective March 1, 2003, the date on which SMD was implemented, the cost of transmission congestion will no longer be billed to RNS customers. From March 1, 2003 forward, the cost of transmission congestion will be paid by the Load Serving Entities which serve load in congested areas.

Person Responsible: Karen M. Asbury and David K. Foote

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Request No.: AG-2-4

Referring to Schedule KMA-1, Page 4, please provide workpapers supporting the external transmission revenue for 2001 and 2002.

Response:

Attachment AG-2-4 provides support from data taken from FG&E's accounting records for the actual External Transmission revenues for the period January 2001 through September 2002. For the last three months of 2002, October 2002 through December 2002, External Transmission revenue was estimated, as shown on Schedule KMA-1, p. 7.

Person Responsible: **Karen M. Asbury**

REVENUES	Jan-01 Actual	Feb-01 Actual	Mar-01 Actual	Apr-01 Actual	May-01 Actual	Jun-01 Actual	Jul-01 Actual	Aug-01 Actual	Sep-01 Actual	Oct-01 Actual	Nov-01 Actual	Dec-01 Actual	Total
RES R1 ET	70,383.15	59,339.08	54,338.23	51,547.59	44,655.19	49,693.67	55,148.30	57,994.23	54,353.68	44,969.31	48,906.88	53,218.12	\$644,547.43
R-2 ET	3,677.70	3,222.20	3,176.06	3,352.20	3,087.71	3,677.32	3,976.80	4,252.90	3,939.12	3,175.31	3,115.80	3,452.13	\$42,105.11
R-4 ET	30.89	28.43	27.00	21.29	14.94	14.01	16.33	14.88	16.75	17.87	21.07	24.25	\$247.71
G-1 ET	2,283.76	2,062.96	1,734.22	1,651.79	1,538.73	1,822.84	1,418.52	1,867.25	1,635.24	1,457.98	1,534.23	1,977.05	\$20,984.57
G-2 ET	43,691.91	38,877.81	38,343.84	36,955.86	36,979.93	39,458.59	39,458.59	42,962.90	39,607.22	35,810.86	36,336.78	36,355.16	\$464,669.20
G3 ET	80,481.11	65,501.86	67,454.42	63,869.51	73,967.76	66,326.75	62,414.61	77,048.21	58,991.89	67,233.90	46,876.89	43,532.67	\$773,599.58
G4 ET	147.70	70.03	127.36	131.36	225.21	209.99	204.14	224.07	178.80	174.00	176.91	138.13	\$2,007.70
G5 ET	795.93	627.00	552.80	423.98	230.15	223.17	258.88	262.45	284.95	188.87	224.16	291.13	\$4,363.47
G6 ET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Housing Authority	2,260.19	1,804.39	1,779.47	1,254.01	697.94	708.26	571.02	687.97	580.64	649.52	977.22	1,070.49	\$13,041.12
Special Contracts	12.34	0.00	4.70	112.46	0.00	73.81	115.79	0.00	225.21	0.00	199.34	21.52	\$765.17
Energy Bank	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
OL & Mun. & St Lig.	690.60	477.45	501.69	507.70	403.16	361.00	399.41	497.72	464.17	539.16	643.35	617.16	\$6,102.57
OL & Gen Dusk Lig.	897.94	723.28	636.76	648.10	548.63	507.81	491.16	579.15	638.79	614.81	731.30	803.92	\$7,821.65
External Supplier Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,367.55	8,623.81	17,550.19	17,266.52	\$50,808.07
Total ET Revenues	\$205,353.22	\$172,734.35	\$168,676.55	\$160,475.85	\$162,349.35	\$162,906.97	\$164,473.55	\$186,391.73	\$168,184.01	\$163,455.40	\$157,294.12	\$158,788.25	\$2,031,063.35

REVENUES	Jan-02 Actual	Feb-02 Actual	Mar-02 Actual	Apr-02 Actual	May-02 Actual	Jun-02 Actual	Jul-02 Actual	Aug-02 Actual	Sep-02 Actual	Total
RES R1 ET	47,858.99	19,909.36	17,687.79	17,765.65	16,928.72	16,761.19	21,145.87	22,870.24	20,801.90	\$201,729.71
R-2 ET	3,188.62	1,519.87	1,462.42	1,466.80	1,429.57	1,355.15	1,642.46	1,827.39	1,641.16	\$15,533.44
R-4 ET	19.09	9.36	8.80	7.40	5.93	6.52	6.24	6.00	6.72	\$76.06
G-1 ET	1,207.66	669.08	623.78	616.37	507.38	484.99	598.65	600.99	591.38	\$5,900.28
G-2 ET	25,382.40	12,921.49	12,324.04	12,480.48	12,444.58	12,593.22	14,616.34	15,067.13	19,571.85	\$137,401.53
G3 ET	21,446.25	12,554.84	15,786.93	17,916.33	19,761.84	18,356.17	19,906.29	20,751.10	108,070.89	\$254,550.64
G4 ET	77.37	25.23	50.67	54.34	11.18	65.20	66.15	79.94	66.57	\$496.65
G5 ET	417.30	165.14	123.06	113.09	89.23	81.35	93.11	112.29	103.25	\$1,297.82
G6 ET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Housing Authority	1,235.91	592.94	395.31	395.83	313.72	222.66	225.74	245.34	209.70	\$3,837.15
Special Contracts	0.00	0.00	8.11	61.67	3.36	0.00	3.14	3.21	0.00	\$79.49
Energy Bank	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
OL & Mun. & St Lig.	259.33	168.83	160.70	172.60	123.01	112.05	124.60	163.40	314.62	\$1,599.14
OL & Gen Dusk Lig.	589.76	243.01	193.55	217.92	192.45	160.94	172.48	195.47	227.08	\$2,192.66
External Supplier Revenue	9,216.95	8,409.52	9,639.34	10,083.71	10,446.72	10,275.26	12,465.30	11,599.05	(82,135.85)	\$0.00
Total ET Revenues	\$110,899.63	\$57,188.67	\$58,464.50	\$61,352.19	\$62,257.69	\$60,474.70	\$71,066.37	\$73,521.55	\$69,469.27	\$624,694.57

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Request No.: AG-2-5

Referring to Schedule KMA-2, Pages 1, 2, and 3, please provide documentation supporting the internal transmission revenue requirements.

Response:

Please see FG&E's response to DTE-1-16, attached here for convenience, for documentation that supports FG&E's OATT revenue requirement (shown on Schedule KMA-2, pp. 1, 2 and 3) and FG&E's NEPOOL OATT of \$245,929 and \$256,510 (shown on Schedule KMA-2, pp. 2 and 3).

Please see Attachment AG-2-5 for documentation that supports FG&E's NEPOOL OATT of \$195,165 and \$239,521 (shown on Schedule KMA-2, pp. 1 and 2).

Attachment AG-2-5, pp. 1-18, supports the NEPOOL OATT cost effective June 1, 2000 as summarized below:

NEP PTF RR	\$153,924
NEPOOL PTF RR	<u>\$42,041</u>
Total	\$195,965

Attachment AG-2-5, pp. 19-36, supports the NEPOOL OATT cost effective June 1, 2001 as summarized below:

NEP PTF RR	\$190,113
NEPOOL PTF RR	<u>\$49,408</u>
Total	\$239,521

Person Responsible: Karen M. Asbury

Voting Share

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on: 15-May-00
Revenue Requirements for (year): Calendar Year 1999
Customer: Fitchburg Gas and Electric Light Company
Customer's NABs Number: 38
Name of Participant responsible for customer's billing: New England Power Company
DUNS number of Participant responsible for customer's billing: 00-695-2881

	Pre-97 Revenue Requirements	Post-97 Revenue Requirements
Total of Attachment F - Sections A through I	<u>153,924 (a)</u>	<u>(f)</u>
Total of Attachment F - Section J - Support Revenue	<u>0 (b)</u>	<u>(g)</u>
Total of Attachment F - Section K - Support Expense	<u>0 (c)</u>	<u>(h)</u>
Total of Attachment F - Section (L through O)	<u>0 (d)</u>	<u>(i)</u>
Sub Total - Sum (A through I) - J + K + (L through O)	<u>153,924 (e)=(a)+(b)+(c)+(d)</u>	<u>(j)</u>

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 153,924 (k)=(e)+(j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	<u>0 (b)</u>
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	<u>0 (g)</u>
Total of Attachment F - Section K - Post-96 Support Expense (from above)	<u>0 (h)</u>

Voting Share Total for Participant's R Value: 153,924 (l)=(k)+(g)+(h)
(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

Fitchburg Gas and Electric Light Company
Annual Revenue Requirements of PTF Facilities
for costs in 1999
PRE-1997

Shading denotes an input

Line No.		Attachment F Reference Section:	FG&E	Total	Reference
I. INVESTMENT BASE					
1	Transmission Plant	(A)(1)(a)	1,447,260	1,447,260	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	1,410	1,410	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	32	32	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		1,448,702	1,448,702	
5	Accumulated Depreciation	(A)(1)(d)	654,516	654,516	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	305,045	305,045	Worksheet 3, line 10 column 5, Changed Formula to +, not -
7	Loss On Reacquired Debt	(A)(1)(f)	0	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	94,434	94,434	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7-8)		583,575	583,575	
10	Prepayments	(A)(1)(h)	2,836	2,836	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	3,338	3,338	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	4,023	4,023	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		593,772	593,772	
II. REVENUE REQUIREMENTS					
14	Investment Return and Income Taxes	(A)	74,991	74,991	Worksheet 2
15	Depreciation Expense	(B)	30,367	30,367	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	(1,716)	(1,716)	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	17,942	17,942	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	160	160	Worksheet 4, line 17 column 5
20	Operation & Maintenance Expense	(G)	25,874	25,874	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	6,306	6,306	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	0	Worksheet 7
23	Transmission Support Revenue	(J)	0	0	Worksheet 7
24	Transmission Support Expense	(K)	0	0	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	0	
28	Transmission Rents Received from Electric Property	(O)	0	0	
29	Total Revenue Requirements (Line 14 thru 28)		153,924	153,924	

Fitchburg Gas and Electric Light Company
Annual Revenue Requirements
for costs in 1999

Shading denotes an input

	CAPITALIZATION 12/31/99*	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 44,000,000	51.02%	7.60%	3.88%	
PREFERRED STOCK	2,301,919	2.67%	6.90%	0.18%	0.18%
COMMON EQUITY	39,942,361	46.31%	11.50%	5.33%	5.33%
TOTAL INVESTMENT RETURN	\$ 86,244,280	100.00%		9.39%	5.51%

*See Worksheet 2

Cost of Capital Rate=

(a) Weighted Cost of Capital	=	0.0939
(b) Federal Income Tax	=	$\frac{(\text{R.O.E.} + \frac{(\text{PTF Inv.} - \text{Eq. AFUDC of Deprec. Exp.})}{\text{PTF Inv. Base}}) \times \text{Federal Income Tax Rate}}{1}$
	=	$\frac{(0.0551 + \frac{(1,716) + 0}{593,772}) \times 0.34}{1}$
	=	0.0268961
(c) State Income Tax	=	$\frac{(\text{R.O.E.} + \frac{(\text{PTF Inv.} - \text{Eq. AFUDC of Deprec. Exp.})}{\text{PTF Inv. Base}}) \times \text{State Income Tax Rate}}{1}$
	=	$\frac{(0.0551 + \frac{(1,716) + 0}{593,772}) \times 0.065}{1}$
	=	0.0054994

(a)+(b)+(c) Cost of Capital Rate = 0.1262955

INVESTMENT BASE	\$ 593,772	From Worksheet 1
x Cost of Capital Rate	0.1262955	
= Investment Return and Income Taxes	74,991	To Worksheet 1

Fitchburg Gas and Electric Light Company

Sheet: Worksheet 3

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
1	Transmission Plant						Line 1, Worksheet 5
2	Transmission Plant						Page 207.83g
3	General Plant	1,169,560	0.8011% (a)	0 9,369	15.0517%	1,447,260 1,410 1,448,670	
3	Total (line 1+2)			9,369			
4	Transmission Plant Held for Future Use	214		214	15.0517%	32	Page 214
5	Transmission Accumulated Depreciation						
6	Transmission Accum. Depreciation	4,340,786		4,340,786	15.0517%	653,362	Page 219.23b
7	General Plant Accum. Depreciation	956,761	0.8011% (a)	7,665	15.0517%	1,154	Page 219.25b
7	Total (line 5+6)			4,348,451		654,516	
8	Transmission Accumulated Deferred Taxes						
9	Accumulated Deferred Taxes (281-283)	14,557,973	14.2447% (c)	2,073,740	15.0517%	312,133	Page 275.2k + 277.9k (d)
10	Accumulated Deferred Taxes (190)	330,607	14.2447% (c)	47,094	15.0517%	7,088	Page 234.8c (d)
10	Total (line 8+9)			2,120,834		305,045	Changed Formula
11	Transmission loss on Reacquired Debt	0	14.2447% (c)	0	15.0517%	0	Page 111.65d
12	Other Regulatory Assets						
13	FAS 106	0	0.8011% (a)	0	15.0517%	0	Page 232.30e
14	FAS 109	4,404,439	14.2447% (c)	627,399	15.0517%	94,434	Page 233.1f - 269.1f (d)
15	Other Regulatory Liabilities (254.DK)	0	14.2447% (c)	0	15.0517%	0	
15	Total (line 12+13+14)	4,404,439		627,399		94,434	
16	Transmission Prepayments	2,352,260	0.8011% (a)	18,844	15.0517%	2,836	Page 110.46d+p.200.8.c/p.200.8.b
17	Transmission Materials and Supplies	22,179		22,179	15.0517%	3,338	Page 227.8c
18	Cash Working Capital						
19	Operation & Maintenance Expense					25,874	Worksheet 1, Line 20
20	Administrative & General Expense					6,306	Worksheet 1, Line 21
21	Transmission Support Expense					0	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)					32,180	
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					4,023	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Electric Only (Gas Portion Removed)

Sheet: Worksheet 4

Shading denotes an input

Fitchburg Gas and Electric Light Company
PTF Revenue Requirements
Worksheet 4 of 8

		(2)		(4)			
Shading denotes an input							
Line No.		(1) Total	Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
<u>Depreciation Expense</u>							
1	Transmission Depreciation	201,183		201,183	15.0517%	30,281	Page 336.7b
2	General Depreciation	71,665	0.8011% (a)	574	15.0517%	86	Page 336.9b
3	Total (line 1+2)			201,757		30,367	
4	<u>Amortization of Loss on Reacquired Debt</u>	0	14.2447% (c)	0	15.0517%	0	Page 117.58c
5	<u>Amortization of Investment Tax Credits</u>	80,057	14.2447% (c)	11,404	15.0517%	1,716	Page 266.8f
<u>Property Taxes</u>							
6	Transmission Property Taxes	836,802	14.2447% (c)	119,200	15.0517%	17,942	Page 263i, lines 15, 16, 17, 18, & 23
7	General Property Taxes	0	0.8011% (a)	0	15.0517%	0	Page 262-263
8	Total (line 6+7)			119,200		17,942	
<u>Transmission Operation and Maintenance</u>							
9	Operation and Maintenance	2,116,406		2,116,406	0.150517	318,555	Page 321.100b
10	Transmission of Electricity by Others - #565	1,937,844		1,937,844	0.150517	291,678	Page 321.88b
11	Load Dispatching- #661	6,667		6,667	0.150517	1,003	Page 321.84b
12	**Station Expenses & Rents - #562 / #567					0	Page 321.85b & .90b
13	O&M less lines 10, 11 & 12	171,895		171,895	15.0517%	25,874	
<u>Transmission Administrative and General</u>							
14	Administrative and General	4,777,994					Page 323.168b
15	less Property Insurance (#924)	35,179					Page 323.156b
16	less Regulatory Commission Expenses (#928)	127,746					Page 323.160b
17	less General Advertising Expense (#930.1)	10,779					Page 323.162b
18	Subtotal [line 14 minus (15 thru 17)]	4,604,290	0.8011% (a)	36,885	15.0517%	5,552	
19	PLUS Property Insurance alloc. using Plant Allocation	35,179	14.2447% (c)	5,011	15.0517%	754	
20	PLUS Regulatory Comm. Exp. (FERC Assessments)	0	14.2447% (c)	0	15.0517%	0	Page 350.4d
21	PLUS Trans. Related General Advertising Expense	0	14.2447% (c)	0	15.0517%	0	
22	Total A&G [line 18 plus (19 thru 21)]	4,639,469		41,896		6,306	
23	<u>Payroll Tax Expense</u>	132,763	0.8011% (a)	1,064	15.0517%	160	Footnote (d)
<u>Federal Unemployment</u>							
	FICA	2,969					Page 263.6g + 263.7g
	Medicare	204,882					Page 263.2g + 263.3g + 263.3g
	State Unemployment	0					Page 263.10g + 263.11g + 263.12g
	MA Universal Health	10,498					Page 263.14g
	Payroll Taxes Capitalized	864					Page 263.22g
		(86,449)					

** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

PTF Revenue Requirements
Worksheet 5 of 8

Sheet: Worksheet 5

Shading denotes an input

Line No.		FERC Form 1 Reference
<u>PTF Transmission Plant Allocation Factor</u>		
1	PTF Transmission Investment	See Worksheet 1
2	Total Transmission Investment	Page 207.53g + 207.53e (a)
3	Percent Allocation (Line 1/Line 2)	
	FG&E	
	1,447,260	
	9,615,252	
	15.0517%	
<u>Transmission Wages and Salaries Allocation Factor</u>		
4	Direct Transmission Wages and Salaries	Page 354.19b
5	Affiliated Company Transmission Wages and Salaries	Worksheet 6 of 8
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	
	8,671	
	0	
	8,671	
7	Total Wages and Salaries	Page 354.25b + Line 5
8	Administrative and General Wages and Salaries	Page 354.24b
9	Affiliated Company Wages and Salaries less A&G	Worksheet 6 of 8
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	
	1,171,826	
	89,415	
	0	
	1,082,411	
11	Percent Allocation (Line 6/Line 10)	
	0.8011%	
<u>Plant Allocation Factor</u>		
12	Total Transmission Investment	Page 207.53g (a)
13	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	Worksheet 3, Line 2
14	= Revised Numerator (Line 12 + Line 13)	
	9,615,252	
	9,369	
	9,624,621	
15	Total Plant in Service	Page 207.88g
	67,566,142	
16	Percent Allocation (Line 14 / Line 15)	
	14.2447%	

(a) In 1999, FG&E reclassified certain transmission plant to distribution. Corresponding changes to other accounts (for example, transmission depreciation) were not made until January 1, 2000. Therefore, this amount represents total transmission plant assuming the reclassification was not made in 1999.

Affiliated Company Wages and Salaries

Attachment AG-2-5

Page 7 of 36

Shading denotes an input

Line		FG&E	
"Affiliated" Transmission Wages and Salaries			
#560 - 573			
1	560	0	
2	562	0	
3	564	0	
4	566	0	
5	568	0	
6	569	0	
7	570	0	
8	571	0	
9	572	0	
10	573	0	
11 = 1 thru 10	Total Transmission	0	
12 = Total "Affiliated" Wages and Salaries		0	
Less "Affiliated" Administrative and General Salaries			
#920 - 935			
13	920	0	
14	921	0	
15	923	0	
16	925	0	
17	926	0	
18	928	0	
19	930	0	
20	935	0	
21 = 13 thru 20		0	
22 = 12 less 21	Total "Affiliated" less A&G	0	

PTF Revenue Requirements
Worksheet 7 of 8

Sheet: Worksheet 7

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

Participant	PTF Supporting Facilities	FG&E		TOTAL	
		Revenues (a)	Expenses (b)	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line				
	115 kV Somerville 402 Substation				
	115/345 kV North Cambridge 509 Substation				
	345 kV Golden Hills -Mystic 389 (x&y) line				
	West Medway 345 kV breaker				
	115 kV Milbury-Medway 201 line				
	HQ Phase II - AC in MA				
	345 kV "stabilizer" 342 line				
	345 kV Walpole - Medway 325 line				
	345 kV Carver - Walpole 331 line				
CEC	345 kV Jordan Rd - Canal 342 line				
	Second Canal line				
	345 kV Pilgrim-Bridgewater - 355 line				
	345 kV Myles Standish - Canal 342 line				
CMP	345 kV Buxton-South Gorham 386 line				
	115 kV Wyman 164-167 lines				
	115 kV Maine Yankee transmission				
EUA	345 kV Carver - Walpole 331 line				
	345 kV Medway - Bridgewater 344 Line				
	Northern Rhode Island transmission				
NEP	Chester SVC				
	Comerford 115 kV Substation				
	345 kV Sandy-Tewksbury 337 line				
	345 kV Tewksbury-Woburn 338 line				
	115 kV Tewksbury - Woburn M139 line				
	115 kV Tewksbury - Woburn N140 line				
	Moore 115 kV Substation				
	HQ Phase II - AC in MA				
	345 kV Golden Hills-Mystic 349 line				
	345 kV NH/MA border-Tewksbury 394 line				
NU	115 kV Read - Washington V148 line				
	345 kV 363, 369 and 394 Seabrook lines				
	Fairmont 115 kV Substation				
	345 kV Millstone-Manchester 310 line				
	UI Substations				
	Black Pond				
Total =		0	0	0	0

Amount by which Support Expense exceeds Support Revenues
(To Worksheet 3, Line 21, Column 5)

0

**Summary of Fitchburg Gas and Electric Light Company System
Monthly Coincident Peaks for 1999
(Megawatts)**

Shading denotes an input

	JAN '99	FEB '99	MAR '99	APR '99	MAY '99	JUN '99	JUL '99	AUG '99	SEP '99	OCT '99	NOV '99	DEC '99
Day	14	22	11	13	24	28	6	2	9	27	29	20
Hour	18:00	19:00	19:00	21:00	17:00	15:00	14:00	15:00	15:00	20:00	18:00	18:00
FG&E	91	84	82	72	73	89	88	75	78	68	75	78

Annual FG&E System Average 12 CP Load **79**

NOTE: Numbers represent FERC Form 1 Pages 401/401A coincident peaks.

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on: 15-May-00

Revenue Requirements for (year): Calendar Year 1999

Customer: Fitchburg Gas and Electric Light Company

Customer's NABs Number: 38

Name of Participant responsible for customer's billing: New England Power Company

DUNs number of Participant responsible for customer's billing: 00-695-2881

	Pre-97 Revenue Requirements	Post-97 Revenue Requirements
Total of Attachment F - Sections A through I =	663 (a)	(f)
Total of Attachment F - Section J - Support Revenue (changed sign to +, not -)	255 (b)	(g)
Total of Attachment F - Section K - Support Expense	41,633 (c)	(h)
Total of Attachment F - Section (L through O)	0 (d)	(i)
Sub Total - Sum (A through I) - J + K + (L through O)	42,041 (e)=(a)-(b)+(c)+(d)	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:

42,041 (k)=(e)+(j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	255 (b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	0 (g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)	0 (h)

Voting Share Total for Participant's R Value:
(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

42,296 (r)=(b)-(g)-(h)

Fitchburg Gas and Electric Light Company
Annual Revenue Requirements of PTF Facilities
for costs in 1999
PRE-1997

Shading denotes an input

		Attachment F				
Line No.		Reference	Section:	FG&E	Total	Reference
I. INVESTMENT BASE						
1	Transmission Plant		(A)(1)(a)	0	0	Worksheet 3, line 1 column 5
2	General Plant		(A)(1)(b)	0	0	Worksheet 3, line 2 column 5
3	Plant Held For Future Use		(A)(1)(c)	0	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)			0	0	
5	Accumulated Depreciation		(A)(1)(d)	0	0	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes		(A)(1)(e)	0	0	Worksheet 3, line 10 column 5, Changed Formula to +, not -
7	Loss On Reacquired Debt		(A)(1)(f)	0	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets		(A)(1)(g)	0	0	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7-8)			0	0	
10	Prepayments		(A)(1)(h)	0	0	Worksheet 3, line 15 column 5
11	Materials & Supplies		(A)(1)(i)	0	0	Worksheet 3, line 16 column 5
12	Cash Working Capital		(A)(1)(j)	5,172	5,172	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)			5,172	5,172	
II. REVENUE REQUIREMENTS						
14	Investment Return and Income Taxes	(A)		663	663	Worksheet 2
15	Depreciation Expense	(B)		0	0	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)		0	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)		0	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)		0	0	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)		0	0	Worksheet 4, line 17 column 5
20	Operation & Maintenance Expense	(G)		0	0	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)		0	0	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)		0	0	Worksheet 7
23	Transmission Support Revenue	(J)		(255)	(255)	Worksheet 7
24	Transmission Support Expense	(K)		41,633	41,633	Worksheet 7
25	Transmission Related Expense from Generators	(L)		0	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)		0	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)		0	0	
28	Transmission Rents Received from Electric Property	(O)		0	0	
29	Total Revenue Requirements (Line 14 thru 28)			42,041	42,041	

Fitchburg Gas and Electric Light Company
Annual Revenue Requirements
for costs in 1999

Shading denotes an input

	CAPITALIZATION 12/31/99*	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 44,000,000	51.02%	7.60%	3.88%	0.18%
PREFERRED STOCK	2,301,919	2.67%	6.90%	0.18%	5.33%
COMMON EQUITY	39,942,361	46.31%	11.50%	5.33%	
TOTAL INVESTMENT RETURN	\$ 86,244,280	100.00%		9.39%	5.51%

*See Workpaper 2

Cost of Capital Rate=

(a) Weighted Cost of Capital	=	0.0939			
(b) Federal Income Tax	=	(R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp) / PTF Inv. Base)) / Federal Income Tax Rate)	X	-	
	=	(0.0551 + (0 + 0 + 0) / 5,172) / 0.34	X	-	
	=	0.0283848			
(c) State Income Tax	=	(R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp) / PTF Inv. Base)) / Federal Income Tax Rate)	+	-	
	=	(0.0551 + (0 + 0 + 0) / 5,172) / 0.0283848	+	-	
	=	0.0058038			

(a)+(b)+(c) Cost of Capital Rate =

0.1280886

(PTF)

INVESTMENT BASE	\$	5,172	From Worksheet 1
x Cost of Capital Rate		0.1280886	
= Investment Return and Income Taxes		663	To Worksheet 1

Fitchburg Gas and Electric Light Company

Shading denotes an input

Line No.	(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
<u>Transmission Plant</u>						
1	0	#DIV/0!	0	#DIV/0!	0	Line 1, Worksheet 5
2		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 207.83g
3						
4	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	Page 214
<u>Transmission Plant Held for Future Use</u>						
<u>Transmission Accumulated Depreciation</u>						
5	0		0	#DIV/0!	#DIV/0!	Page 219.23b
6	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 219.25b
7						
<u>Transmission Accumulated Deferred Taxes</u>						
8	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 275.2k + 277.9k (d)
9	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 234.8c (d)
10						Changed Formula
11	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 111.65d
<u>Other Regulatory Assets</u>						
12	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 232.30e
13	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 233.1f - 269.1f (d)
14	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
15	0					
16	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 110.46d* p.200.8.c/p.200.8.b
<u>Transmission Prepayments</u>						
17	0		0	#DIV/0!	#DIV/0!	Page 227.8c
<u>Transmission Materials and Supplies</u>						
18						
19						Worksheet 1, Line 20
20						Worksheet 1, Line 21
21						Worksheet 1, Line 24
22						
23						x 45 / 360
24						

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

(d) Electric Only (Gas Portion Removed)

Sheet: Worksheet 4

PTF Revenue Requirements
Worksheet 4 of 8

Fitchburg Gas and Electric Light Company

Shading denotes an input

		(2)	(4)		(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
Line No.		(1) Total	Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	PTF Allocation Factor (b)	
<u>Depreciation Expense</u>						
1	Transmission Depreciation	0		0	#DIV/0!	Page 336.7b
2	General Depreciation	0	#DIV/0!	(a) #DIV/0!	#DIV/0!	Page 336.9b
3	Total (line 1+2)			#DIV/0!	#DIV/0!	
4	<u>Amortization of Loss on Recquired Debt</u>	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	Page 117.58c
5	<u>Amortization of Investment Tax Credits</u>	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	Page 266.8f
<u>Property Taxes</u>						
6	Transmission Property Taxes	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	Page 262i-263i (e)
7	General Property Taxes	0	#DIV/0!	(a) #DIV/0!	#DIV/0!	Page 262-263
8	Total (line 6+7)			#DIV/0!	#DIV/0!	
<u>Transmission Operation and Maintenance</u>						
9	Operation and Maintenance	0		0	#DIV/0!	Page 321.100b
10	Transmission of Electricity by Others - #565	0		0	#DIV/0!	Page 321.88b
11	Load Dispatching - #561	0		0	#DIV/0!	Page 321.84b
12	**Station Expenses & Rents - #562 / #567				0	Page 321.85b & .90b
13	O&M less lines 10, 11 & 12	0		0	#DIV/0!	
<u>Transmission Administrative and General</u>						
14	Administrative and General	0				Page 323.168b
15	less Property Insurance (#924)	0				Page 323.156b
16	less Regulatory Commission Expenses (#928)	0				Page 323.160b
17	less General Advertising Expense (#930.1)	0				Page 323.162b
18	Subtotal (line 14 minus (15 thru 17))	0	#DIV/0!	(a) #DIV/0!	#DIV/0!	
19	PLUS Property Insurance alloc. using Plant Allocator	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	
20	PLUS Regulatory Comm. Exp. (FERC Assessments)	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	Page 350.4d
21	PLUS Trans. Related General Advertising Expense	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	
22	Total A&G (line 18 plus (19 thru 21))	0		#DIV/0!	#DIV/0!	
23	<u>Payroll Tax Expense</u>	0	#DIV/0!	(a) #DIV/0!	#DIV/0!	Footnote (d)
<u>Total</u>						
		0				
(a) Worksheet 5 of 8, line 11						
(b) Worksheet 5 of 8, line 3						
(c) Worksheet 5 of 8, line 16						
(d) Payroll taxes FERC Form 1, page 263.i ,263.4i						
<u>Federal Unemployment</u>						
FICA						
Medicare						
State Unemployment						
MA Universal Health						
Payroll Taxes Capitalized						
Page 263.6g + 263.7g						
Page 263.2g + 263.3g						
Page 263.10g + 263.11						
Page 263.14g						
Page 263.22g						

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Payroll taxes FERC Form 1, page 263.i, 263.1i

Page 263.6g + 263.7g
Page 263.2g + 263.3g
Page 263.10g + 263.1
Page 263.14g
Page 263.22g

Total
0 To Line 23

(e) Electric Only (Gas Portion Removed)
** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Shading denotes an input

Line
No.

FERC Form 1
Reference

PTF Transmission Plant Allocation Factor

FG&E
0
0
#DIV/0!

See Workpaper 1
Page 207.53g

1 PTF Transmission Investment

2 Total Transmission Investment

3 Percent Allocation (Line 1/Line 2)

Transmission Wages and Salaries Allocation Factor

0
0
0
#DIV/0!

Page 354.19b
Worksheet 6 of 8

4 Direct Transmission Wages and Salaries

5 Affiliated Company Transmission Wages and Salaries

6 Total Transmission Wages and Salaries (Line 4 + Line 5)

7 Total Wages and Salaries

8 Administrative and General Wages and Salaries

9 Affiliated Company Wages and Salaries less A&G

10 Total Wages and Salaries net of A&G (Line 7 - 8 + 9)

Page 354.25b + Line 5
Page 354.24b
Worksheet 6 of 8

11 Percent Allocation (Line 6/Line 10)

Plant Allocation Factor

0
#DIV/0!
#DIV/0!
0
#DIV/0!

Page 207.53g
Worksheet 3, Line 2

12 Total Transmission Investment

13 plus Transmission-Related General Plant (Line 2 of Wkst. 3)

14 = Revised Numerator (Line 12 + Line 13)

15 Total Plant in Service

16 Percent Allocation (Line 14 / Line 15)

Page 207.88g

Affiliated Company Wages and Salaries

Attachment AG-2-5

Page 16 of 36

Shading denotes an input

Line		FG&E	
"Affiliated" Transmission Wages and Salaries			
#560 - 573			
1	560	0	
2	562	0	
3	564	0	
4	566	0	
5	568	0	
6	569	0	
7	570	0	
8	571	0	
9	572	0	
10	573	0	
11 = 1 thru 10	Total Transmission	0	
12 = Total "Affiliated" Wages and Salaries		0	
Less "Affiliated" Administrative and General Salaries			
#920 - 935			
13	920	0	
14	921	0	
15	923	0	
16	925	0	
17	926	0	
18	928	0	
19	930	0	
20	935	0	
21 = 13 thru 20		0	
22 = 12 less 21	Total "Affiliated" less A&G	0	

PTF Revenue Requirements
Worksheet 7 of 8

Sheet: Worksheet 7

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

Participant	PTF Supporting Facilities	FG&E		TOTAL	
		Revenues (a)	Expenses (b)	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line				
	115 kV Somerville 402 Substation				
	115/345 kV North Cambridge 509 Substation				
	345 kV Golden Hills -Mystic 389 (x&y) line				
	West Medway 345 kV breaker				
	115 kV Millbury-Medway 201 line				
	HQ Phase II - AC in MA				
	345 kV "stabilizer" 342 line	255	1,743	255	1,743
	345 kV Walpole - Medway 325 line				
	345 kV Carver - Walpole 331 line				
CEC	345 kV Jordan Rd - Canal 342 line				
	Second Canal line				
	345 kV Pilgrim-Bridgewater - 355 line				
	345 kV Myles Standish - Canal 342 line				
CMP	345 kV Buxton-South Gorham 386 line	0	0	0	0
	115 kV Wyman 164-167 lines	0	0	0	0
	115 kV Maine Yankee transmission				
EUA	345 kV Carver - Walpole 331 line				
	345 kV Medway - Bridgewater 344 Line				
	Northern Rhode Island transmission				
NEP	Chester SVC	0	0	0	0
	Comerford 115 kV Substation				
	345 kV Sandy-Tewksbury 337 line				
	345 kV Tewksbury-Woburn 338 line				
	115 kV Tewksbury - Woburn M139 line				
	115 kV Tewksbury - Woburn N140 line				
	Moore 115 kV Substation				
	HQ Phase II - AC in MA	0	39,890	0	39,890
	345 kV Golden Hills-Mystic 349 line				
	345 kV NH/MA border- Tewksbury 394 line				
NU	115 kV Read - Washington V148 line				
	345 kV 363, 369 and 394 Seabrook lines				
	Fairmont 115 kV Substation				
	345 kV Millstone-Manchester 310 line	0	0	0	0
	UI Substations				
	Black Pond				
	Total =	255	41,633	255	41,633

Amount by which Support Expense exceeds Support Revenues 41,378
(To Worksheet 3, Line 21, Column 5)

**Summary of Fitchburg Gas and Electric Light Company System
Monthly Coincident Peaks for 1999
(Megawatts)**

Shading denotes an input

	JAN '98	FEB '98	MAR '98	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	OCT '98	NOV '98	DEC '98
Day	14	22	11	13	24	28	6	2	9	27	29	20
Hour	18:00	19:00	19:00	21:00	17:00	15:00	14:00	15:00	15:00	20:00	18:00	18:00
FG&E	-	-	-	-	-	-	-	-	-	-	-	-

Annual FG&E System Average 12 CP Load 0

NOTE: Numbers represent FERC Form 1 Pages 401/401A coincident peaks.

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on: 15-May-01

Revenue Requirements for (year): Calendar Year 2000

Customer: Fitchburg Gas and Electric Light Company

Customer's NABs Number: 38

Name of Participant responsible for customer's billing: New England Power Company

DUNS number of Participant responsible for customer's billing: 00-695-2881

	Pre-97 Revenue Requirements	Post-97 Revenue Requirements
Total of Attachment F - Sections A through I	190,113 (a)	(b)
Total of Attachment F - Section J - Support Revenue	0 (b)	(d)
Total of Attachment F - Section K - Support Expense	0 (c)	(h)
Total of Attachment F - Section (L through O)	0 (d)	(i)
Sub Total - Sum (A through I) - J + K + (L through O)	190,113 (e)=(b)+(c)+(d)	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 190,113 (k) = (e) + (j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	0 (b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	0 (d)
Total of Attachment F - Section K - Post-96 Support Expense (from above)	0 (h)

Voting Share Total for Participant's R Value: 190,113 (p)=(k)-(b)+(d)-(h)
(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

Fitchburg Gas and Electric Light Company
Annual Revenue Requirements of PTF Facilities
for costs in 2000
PRE-1997

Shading denotes an input

Line No.		Attachment F Reference	Section:	FG&E	Total	Reference
I. INVESTMENT BASE						
1	Transmission Plant		(A)(1)(a)	1,449,473	1,449,473	Worksheet 3, line 1 column 5
2	General Plant		(A)(1)(b)	7,729	7,729	Worksheet 3, line 2 column 5
3	Plant Held For Future Use		(A)(1)(c)	158	158	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1-2+3)			1,457,360	1,457,360	
5	Accumulated Depreciation		(A)(1)(d)	664,678	664,678	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes		(A)(1)(e)	330,676	330,676	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt		(A)(1)(f)	0	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets		(A)(1)(g)	103,437	103,437	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7-8)			565,443	565,443	
10	Prepayments		(A)(1)(h)	15,854	15,854	Worksheet 3, line 15 column 5
11	Materials & Supplies		(A)(1)(i)	5,354	5,354	Worksheet 3, line 16 column 5
12	Cash Working Capital		(A)(1)(j)	7,556	7,556	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)			594,207	594,207	
II. REVENUE REQUIREMENTS						
14	Investment Return and Income Taxes	(A)		76,265	76,265	Worksheet 2
15	Depreciation Expense	(B)		38,415	38,415	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)		0	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)		0	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)		14,261	14,261	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)		727	727	Worksheet 4, line 17 column 5
20	Operation & Maintenance Expense	(G)		37,312	37,312	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)		23,133	23,133	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)		0	0	Worksheet 7
23	Transmission Support Revenue	(J)		0	0	Worksheet 7
24	Transmission Support Expense	(K)		0	0	Worksheet 7
25	Transmission Related Expense from Generators	(L)		0	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)		0	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)		0	0	
28	Transmission Rents Received from Electric Property	(O)		0	0	
29	Total Revenue Requirements (Line 14 thru 28)			190,113	190,113	

	CAPITALIZATION 12/31/00*	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 43,000,000	50.28%	7.48%	3.76%	
PREFERRED STOCK	2,235,640	2.61%	6.88%	0.18%	0.18%
COMMON EQUITY	40,285,726	47.11%	11.50%	5.42%	5.42%
TOTAL INVESTMENT RETURN	\$ 85,521,366	100.00%		9.36%	5.60%

***See Worksheet 2**

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0936

(b) Federal Income Tax	=	(	(	R.O.E. +	(	PTF Inv.	Eq. AFUDC	PTF Inv. Base)	x	Federal Income Tax Rate
			1		(	(Tax Credit +	of Deprec. Exp) /		-	
	=	(	1	0.0560	+	0	+	0 /	594,207	0.34
		(	1						-	0.34

0.0288485

(c) State Income Tax	=	(	R.O.E. +	(	PTF Inv.	Eq. AFUDC	PTF Inv. Base)	+	Federal Income Tax	)* State Income Tax Rate
		(	1		(Tax Credit	+ of Deprec. Exp.) /		-	State Income Tax Rate)
	=	(	0.0560	+(	0	+ 0	/ 594,207	+	0.0288485	)* 0.065
		(	1					-	0.065)
	=		0.0058986							

(a)+(b)+(c)	Cost of Capital Rate	=	0.1283471
-------------	----------------------	---	-----------

		<u>(PTF)</u>	
INVESTMENT BASE	\$	594,207	From Worksheet 1
x Cost of Capital Rate		0.1283471	
= Investment Return and Income Taxes		<u>76,265</u>	To Worksheet 1

Fitchburg Gas and Electric Light Company

Sheet: Worksheet 3

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocation Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
1	Transmission Plant						
2	Transmission Plant						
3	General Plant	1,310,727	2.4249% (a)	31,784	24.3167%	1,449,473	Line 1, Worksheet 5
	Total (line 1+2)			31,784		1,457,202	Page 207.83g
4	Transmission Plant Held for Future Use	649		649	24.3167%	158	Page 214
5	Transmission Accumulated Depreciation						
6	Transmission Accum. Depreciation	2,710,044 (1)	2.4249% (a)	2,710,044	24.3167%	658,993	Page 219.23b
7	General Plant Accum. Depreciation	964,050		23,377	24.3167%	5,685	Page 219.25b
	Total (line 5+6)			2,733,421		664,678	
8	Transmission Accumulated Deferred Taxes						
9	Accumulated Deferred Taxes (281-283)	(16,874,261)	8.2104% (c)	(1,385,444)	24.3167%	(336,894)	Page 275.2k + 277.9k (d)
10	Accumulated Deferred Taxes (190)	311,461	8.2104% (c)	25,572	24.3167%	6,218	Page 234.8c (d)
	Total (line 8+9)			(1,359,872)		(330,676)	
11	Transmission loss on Reacquired Debt	0	8.2104% (c)	0	24.3167%	0	Page 111.65d
12	Other Regulatory Assets						
13	FAS 106	0	2.4249% (a)	0	24.3167%	0	Page 232.30e
14	FAS 109	5,180,902	8.2104% (c)	425,373	24.3167%	103,437	Page 233.1f - 269.1f (d)
15	Other Regulatory Liabilities (254.DK)	0	8.2104% (c)	0	24.3167%	0	
	Total (line 12+13+14)	5,180,902		425,373		103,437	
16	Transmission Prepayments	2,688,678	2.4249% (a)	65,198	24.3167%	15,854	Page 110.46d* p.200.8.c/p.200.8.b
17	Transmission Materials and Supplies	22,016		22,016	24.3167%	5,354	Page 227.8c
18	Cash Working Capital						
19	Operation & Maintenance Expense						Worksheet 1, Line 20
20	Administrative & General Expense						Worksheet 1, Line 21
21	Transmission Support Expense						Worksheet 1, Line 24
22	Subtotal (line 19+20+21)					60,445	
23						0.125	
24	Total (line 22 * line 23)					7,556	x 45 / 360

- (a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Electric Only (Gas Portion Removed)

(1) Represents 2000 transmission depreciation plus 1999 accumulated depreciation allocator to correct for Transmission plant reclass in 1999.
2000 accumulated depreciation, FF1, p.219.23b, minus 1999 accumulated depreciation, FF1, p.219.23b plus 1999 accumulated depreciation * allocator;
1999 accumulated depreciation, FF1, p.219.23b x 1999 transmission plant, FF1, p.207.53g / total transmission investment, FF1, p.207.53g + p.207.53e.
(4470018-4340786)+(4340786*5449195/9165252) = 2,710,044

PTF Revenue Requirements
Worksheet 4 of 8

Fitchburg Gas and Electric Light Company

Sheet: Worksheet 4

Shading denotes an input

(2) (4)

Line No.		(1) Total	Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
<u>Depreciation Expense</u>							
1	Transmission Depreciation	156,415		156,415	24.3167%	38,035	Page 336.7b
2	General Depreciation	64,403	2.4249% (a)	1,562	24.3167%	380	Page 336.9b
3	Total (line 1+2)	157,977		157,977		38,415	
<u>Amortization of Loss on Recquired Debt</u>							
4	Amortization of Loss on Recquired Debt	0	8.2104% (c)	0	24.3167%	0	Page 117.58c
<u>Amortization of Investment Tax Credits</u>							
5	Amortization of Investment Tax Credits	0	8.2104% (c)	0	24.3167%	0	Page 266.8f
<u>Property Taxes</u>							
6	Transmission Property Taxes	714,288	8.2104% (c)	58,646	24.3167%	14,261	Page 263i, lines 15, 16, 17, 18, & 23
7	General Property Taxes	0	2.4249% (a)	0	24.3167%	0	Page 262-263
8	Total (line 6+7)	714,288		58,646		14,261	
<u>Transmission Operation and Maintenance</u>							
9	Operation and Maintenance	2,228,664		2,228,664	0.243167	541,938	Page 321.100b
10	Transmission of Electricity by Others - #565	2,066,555		2,066,555	0.243167	502,518	Page 321.88b
11	Load Dispatching - #61	8,667		8,667	0.243167	2,108	Page 321.84b
12	**Station Expenses & Rents - #632 / #667					0	Page 321.85b & .90b
13	O&M less lines 10, 11 & 12	153,442		153,442	24.3167%	37,312	
<u>Transmission Administrative and General</u>							
14	Administrative and General	3,987,897					Page 323.168b
15	less Property Insurance (#924)	21,532					Page 323.156b
16	less Regulatory Commission Expenses (#928)	100,325					Page 323.160b
17	less General Advertising Expense (#930.1)	15,771					Page 323.162b
18	Subtotal [line 14 minus (15 thru 17)]	3,850,269	2.4249% (a)	93,365	24.3167%	22,703	
19	PLUS Property Insurance alloc. using Plant Allocator	21,532	8.2104% (c)	1,768	24.3167%	430	
20	PLUS Regulatory Comm. Exp. (FERC Assessments)	0	8.2104% (c)	0	24.3167%	0	Page 350.4d
21	PLUS Trans. Related General Advertising Expense	0	8.2104% (c)	0	24.3167%	0	
22	Total A&G [line 18 plus (19 thru 21)]	3,871,801		95,133		23,133	
23	Payroll Tax Expense	123,345	2.4249% (a)	2,991	24.3167%	727	Footnote (d)
<u>Federal Unemployment</u>							
	FICA	3,418					Page 263.6g + 263.8g
	Medicare	185,275					Page 263.2g + 263.3g
	State Unemployment	0					Page 263.10g + 263.11g + 263.12g
	MA Universal Health	10,553					Page 263.14g
	Payroll Taxes Capitalized	791					Page 263.22g
	Total	123,345					

** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

PTF Revenue Requirements
Worksheet 5 of 8

Sheet: Worksheet 5

Shading denotes an input

Line No.		FG&E	FERC Form 1 Reference
<u>PTF Transmission Plant Allocation Factor</u>			
1	PTF Transmission Investment	1,449,473	See Workpaper 1 Page 207.53g
2	Total Transmission Investment	5,960,823	
3	Percent Allocation (Line 1/Line 2)	24.3167%	
<u>Transmission Wages and Salaries Allocation Factor</u>			
4	Direct Transmission Wages and Salaries	28,863	Page 354.19b Worksheet 6 of 8
5	Affiliated Company Transmission Wages and Salaries	0	
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	28,863	Page 354.25b + Line 5 Page 354.24b Worksheet 6 of 8
7	Total Wages and Salaries	1,256,212	
8	Administrative and General Wages and Salaries	65,953	
9	Affiliated Company Wages and Salaries less A&G	0	
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	1,190,259	
11	Percent Allocation (Line 6/Line 10)	2.4249%	
<u>Plant Allocation Factor</u>			
12	Total Transmission Investment	5,960,823	Page 207.53g Worksheet 3, Line 2
13	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	31,784	
14	= Revised Numerator (Line 12 + Line 13)	5,992,607	Page 207.88g
15	Total Plant in Service	72,987,732	
16	Percent Allocation (Line 14 / Line 15)	8.2104%	

Affiliated Company Wages and Salaries

Attachment AG-2-5

Page 25 of 36

Shading denotes an input

Line		FG&E	
"Affiliated" Transmission Wages and Salaries			
#560 - 573			
1	560	0	
2	562	0	
3	564	0	
4	566	0	
5	568	0	
6	569	0	
7	570	0	
8	571	0	
9	572	0	
10	573	0	
11 = 1 thru 10	Total Transmission	0	
12 = Total "Affiliated" Wages and Salaries		0	
Less "Affiliated" Administrative and General Salaries			
#920 - 935			
13	920	0	
14	921	0	
15	923	0	
16	925	0	
17	926	0	
18	928	0	
19	930	0	
20	935	0	
21 = 13 thru 20		0	
22 = 12 less 21	Total "Affiliated" less A&G	0	

**Summary of Fitchburg Gas and Electric Light Company System
Monthly Coincident Peaks for 2000
(Megawatts)**

Shading denotes an input

	JAN '00	FEB '00	MAR '00	APR '00	MAY '00	JUN '00	JUL '00	AUG '00	SEP '00	OCT '00	NOV '00	DEC '00
Day	17	2	21	26	9	27	18	8	1	16	29	13
Hour	18:00	19:00	19:00	21:00	16:00	20:00	14:00	14:00	15:00	19:00	18:00	18:00
FG&E	84	80	72	67	73	83	76	82	81	69	75	80

Annual FG&E System Average 12 CP Load 77

NOTE: Numbers represent FERC Form 1 Pages 401/401A coincident peaks.

PTF Revenue Requirements
Worksheet 7 of 8

Sheet: Worksheet 7

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

Participant	PTF Supporting Facilities	FG&E		TOTAL	
		Revenues (a)	Expenses (b)	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line				
	115 kV Somerville 402 Substation				
	115/345 kV North Cambridge 509 Substation				
	345 kV Golden Hills -Mystic 389 (x&y) line				
	West Medway 345 kV breaker				
	115 kV Millbury-Medway 201 line				
	HQ Phase II - AC in MA				
	345 kV "stabilizer" 342 line				
	345 kV Walpole - Medway 325 line				
	345 kV Carver - Walpole 331 line				
CEC	345 kV Jordan Rd - Canal 342 line				
	Second Canal line				
	345 kV Pilgrim-Bridgewater - 355 line				
	345 kV Myles Standish - Canal 342 line				
CMP	345 kV Buxton-South Gorham 386 line				
	115 kV Wyman 164-167 lines				
	115 kV Maine Yankee transmission				
EUA	345 kV Carver - Walpole 331 line				
	345 kV Medway - Bridgewater 344 Line				
	Northern Rhode Island transmission				
NEP	Chester SVC				
	Comerford 115 kV Substation				
	345 kV Sandy-Tewksbury 337 line				
	345 kV Tewksbury-Woburn 338 line				
	115 kV Tewksbury - Woburn M139 line				
	115 kV Tewksbury - Woburn N140 line				
	Moore 115 kV Substation				
	HQ Phase II - AC in MA				
	345 kV Golden Hills-Mystic 349 line				
	345 kV NH/MA border-Tewksbury 394 line				
NU	115 kV Read - Washington V148 line				
	345 kV 363, 369 and 394 Seabrook lines				
	Fairmont 115 kV Substation				
	345 kV Millstone-Manchester 310 line				
	UI Substations				
	Black Pond				
Total =		0	0	0	0

Amount by which Support Expense exceeds Support Revenues 0
(To Worksheet 3, Line 21, Column 5)

Voting Share

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on: 22-May-01
Revenue Requirements for (year): Calendar Year 2000
Customer: Fitchburg Gas and Electric Light Company
Customer's NABs Number: 38
Name of Participant responsible for customer's billing: New England Power Company
DUNs number of Participant responsible for customer's billing: 00-695-2881

	Pre-97 Revenue Requirements	Post-97 Revenue Requirements
Total of Attachment F - Sections A through I	<u>780 (a)</u>	<u>(f)</u>
Total of Attachment F - Section J - Support Revenue	<u>255 (b)</u>	<u>(g)</u>
Changed sign to + not -		
Total of Attachment F - Section K - Support Expense	<u>48,883 (c)</u>	<u>(h)</u>
Total of Attachment F - Section (L through O)	<u>0 (d)</u>	<u>(i)</u>
Sub Total - Sum (A through I) - J + K + (L through O)	<u>49,408 (e)=(a)+(b)+(c)+(d)</u>	<u>(j)</u>

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:
49,408 (k)=(e)+(j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above) 255 (b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-) 0 (g)
Total of Attachment F - Section K - Post-96 Support Expense (from above) 0 (h)
Voting Share Total for Participant's R Value: 49,663 (l)=(k)+(g)+(h)
(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

Fitchburg Gas and Electric Light Company
Annual Revenue Requirements of PTF Facilities
for costs in 2000
PRE-1997

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	FG&E	Total	Reference
1	Transmission Plant	(A)(1)(a)	0	0	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	0	0	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1-2+3)		0	0	
5	Accumulated Depreciation	(A)(1)(d)	0	0	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	0	Worksheet 3, line 10 column 5
7	Loss On Recaptured Debt	(A)(1)(f)	0	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	0	0	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7-8)		0	0	
10	Prepayments	(A)(1)(h)	0	0	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	0	0	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	6,078	6,078	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		6,078	6,078	
II. REVENUE REQUIREMENTS					
14	Investment Return and Income Taxes	(A)	780	780	Worksheet 2
15	Depreciation Expense	(B)	0	0	Worksheet 4, line 3 column 5
16	Amortization of Loss on Recaptured Debt	(C)	0	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	0	0	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	0	0	Worksheet 4, line 17 column 5
20	Operation & Maintenance Expense	(G)	0	0	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	0	0	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	0	Worksheet 7
23	Transmission Support Revenue	(J)	(255)	(255)	Worksheet 7
24	Transmission Support Expense	(K)	48,883	48,883	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	0	Worksheet 7
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	0	
28	Transmission Rents Received from Electric Property	(O)	0	0	
29	Total Revenue Requirements (Line 14 thru 28)		49,408	49,408	

Fitchburg Gas and Electric Light Company
Annual Revenue Requirements
for costs in 2000

Sheet: Worksheet 2

Shading denotes an input

	CAPITALIZATION 12/31/00*	CAPITALIZATION RATIOS	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 43,000,000	50.28%	7.48%	3.76%
PREFERRED STOCK	2,235,640	2.61%	6.88%	0.18%
COMMON EQUITY	40,285,726	47.11%	11.50%	5.42%
TOTAL INVESTMENT RETURN	\$ 85,521,366	100.00%	9.36%	5.60%

*See Worksheet 2

Cost of Capital Rate=

(a) Weighted Cost of Capital	=	0.0936
(b) Federal Income Tax	=	$\frac{(\text{R.O.E.} + \frac{\text{PTF Inv.} - \text{Eq. AFUDC}}{\text{of Deprec. Exp.}}) / \text{PTF Inv. Base}}{1}$
	=	$\frac{(0.0560 + \frac{0}{0}) / 6,078}{1}$
	=	0.0288485
(c) State Income Tax	=	$\frac{(\text{R.O.E.} + \frac{\text{PTF Inv.} - \text{Eq. AFUDC}}{\text{of Deprec. Exp.}}) / \text{PTF Inv. Base}}{1}$
	=	$\frac{(0.0560 + \frac{0}{0}) / 6,078}{1}$
	=	0.0058986
(a)+(b)+(c) Cost of Capital Rate	=	0.1283471

INVESTMENT BASE	\$	6,078	From Worksheet 1
x Cost of Capital Rate		0.1283471	
= Investment Return and Income Taxes		780	To Worksheet 1

Fitchburg Gas and Electric Light Company

Sheet: Worksheet 3

Shading denotes an input

Line No.	(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
1	0		0		0	Line 1, Worksheet 5
2		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 207.83g
3		(a)	#DIV/0!		#DIV/0!	
4	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	Page 214
5			0			Page 219.23b
6	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 219.25b
7		(a)	#DIV/0!		#DIV/0!	
8			0			Page 275.2k + 277.9k (d)
9	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 234.8c (d)
10		(c)	#DIV/0!		#DIV/0!	
11	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 111.65d
12			0			Page 232.30e
13	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 233.1f - 269.1f (d)
14	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
15	0		#DIV/0!		#DIV/0!	
16	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 110.46d*p.200.8.c/p.200.8.b
17	0		0	#DIV/0!	#DIV/0!	Page 227.8c
18						Worksheet 1, Line 20
19					0	Worksheet 1, Line 21
20					48,628	Worksheet 1, Line 24
21					48,628	
22					0.125	x 45 / 360
23					6,078	
24						

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Electric Only (Gas Portion Removed)

PTF Revenue Requirements
Worksheet 4 of 8

Fitchburg Gas and Electric Light Company

Sheet: Worksheet 4

Shading denotes an input

Line No.		Shading denotes an input		(2)	(4)		FERC Form 1 Reference for col (1)
		(1) Total	Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	
<u>Depreciation Expense</u>							
1	Transmission Depreciation	0		0	#DIV/0!	#DIV/0!	Page 336.7b
2	General Depreciation	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 336.9b
3	Total (line 1+2)						
<u>Amortization of Loss on Reacquired Debt</u>							
4		0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 117.58c
<u>Amortization of Investment Tax Credits</u>							
5		0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 266.8f
<u>Property Taxes</u>							
6	Transmission Property Taxes	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 262i-263i (e)
7	General Property Taxes	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 262-263
8	Total (line 6+7)						
<u>Transmission Operation and Maintenance</u>							
9	Operation and Maintenance	0		0	#DIV/0!	#DIV/0!	Page 321.100b
10	Transmission of Electricity by Others - #565	0		0	#DIV/0!	#DIV/0!	Page 321.88b
11	Load Dispatching - #561	0		0	#DIV/0!	#DIV/0!	Page 321.84b
12	**Station Expenses & Rents - #562 / #567					0	Page 321.85b & .90b
13	O&M less lines 10, 11 & 12	0		0	#DIV/0!	#DIV/0!	
<u>Transmission Administrative and General</u>							
14	Administrative and General	0					Page 323.168b
15	less Property Insurance (#924)	0					Page 323.156b
16	less Regulatory Commission Expenses (#928)	0					Page 323.160b
17	less General Advertising Expense (#930.1)	0					Page 323.162b
18	Subtotal [line 14 minus (15 thru 17)]	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
19	PLUS Property Insurance alloc. using Plant Allocation	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
20	PLUS Regulatory Comm. Exp. (FERC Assessments)	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Page 350.4d
21	PLUS Trans. Related General Advertising Expense	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
22	Total A&G [line 18 plus (19 thru 21)]	0					
23	<u>Payroll Tax Expense</u>	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Footnote (d)
(a) Worksheet 5 of 8, line 11							
(b) Worksheet 5 of 8, line 3							
(c) Worksheet 5 of 8, line 16							
(d) Payroll taxes FERC Form 1, page 263.i ,263.1i							
<u>Federal Unemployment</u>		0					Page 263.6g + 263.7g
FICA		0					Page 263.2g + 263.3g
<u>Medicare</u>		0					
State Unemployment		0					Page 263.10g + 263.11
MA Universal Health		0					Page 263.14g
Payroll Taxes Capitalized		0					Page 263.22g

Shading denotes an input

Line
No.

FERC Form 1
Reference

PTF Transmission Plant Allocation Factor

FG&E

See Workpaper 1
Page 207.53g

0
0

#DIV/0!

Transmission Wages and Salaries Allocation Factor

Page 354.19b
Worksheet 6 of 8

0
0
0

Page 354.25b + Line 5
Page 354.24b
Worksheet 6 of 8

0
0
0
0

#DIV/0!

Plant Allocation Factor

Page 207.53g
Worksheet 3, Line 2

0
#DIV/0!
#DIV/0!

Page 207.88g

0
#DIV/0!

Affiliated Company Wages and Salaries

Attachment AG-2-5

Page 34 of 36

Shading denotes an input

Line		FG&E	
"Affiliated" Transmission Wages and Salaries			
#560 - 573			
1	560	0	
2	562	0	
3	564	0	
4	566	0	
5	568	0	
6	569	0	
7	570	0	
8	571	0	
9	572	0	
10	573	0	
11 = 1 thru 10	Total Transmission	0	
12 = Total "Affiliated" Wages and Salaries		0	
Less "Affiliated" Administrative and General Salaries			
#920 - 935			
13	920	0	
14	921	0	
15	923	0	
16	925	0	
17	926	0	
18	928	0	
19	930	0	
20	935	0	
21 = 13 thru 20		0	
22 = 12 less 21	Total "Affiliated" less A&G	0	

PTF Revenue Requirements
Worksheet 7 of 8

Sheet: Worksheet 7

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

Participant	PTF Supporting Facilities	FG&E		TOTAL	
		Revenues (a)	Expenses (b)	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line				
	115 kV Somerville 402 Substation				
	115/345 kV North Cambridge 509 Substation				
	345 kV Golden Hills - Mystic 389 (x&y) line				
	West Medway 345 kV breaker				
	115 kV Millbury-Medway 201 line				
	HQ Phase II - AC in MA	255	2,489	255	2,489
	345 kV "stabilizer" 342 line				
	345 kV Walpole - Medway 325 line				
	345 kV Carver - Walpole 331 line				
CEC	345 kV Jordan Rd - Canal 342 line				
	Second Canal line				
	345 kV Pilgrim-Bridgewater - 355 line				
	345 kV Myles Standish - Canal 342 line				
CMP	345 kV Buxton-South Gorham 386 line		0	0	0
	115 kV Wyman 164-167 lines		0	0	0
	115 kV Maine Yankee transmission				
EUA	345 kV Carver - Walpole 331 line				
	345 kV Medway - Bridgewater 344 Line				
	Northern Rhode Island transmission				
NEP	Chester SVC	0	0	0	0
	Cornetford 115 kV Substation				
	345 kV Sandy-Tewksbury 337 line				
	345 kV Tewksbury-Woburn 338 line				
	115 kV Tewksbury - Woburn M139 line				
	115 kV Tewksbury - Woburn N140 line				
	Moore 115 kV Substation				
	HQ Phase II - AC in MA	0	46,394	0	46,394
	345 kV Golden Hills-Mystic 349 line				
	345 kV NH/MA border-Tewksbury 394 line				
NU	115 kV Read - Washington V148 line				
	345 kV 363, 369 and 394 Seabrook lines				
	Fairmont 115 kV Substation				
	345 kV Millstone-Manchester 310 line	0	0	0	0
	UI Substations				
	Black Pond				
Total =		255	48,883	255	48,883

Amount by which Support Expense exceeds Support Revenues 48,628
(To Worksheet 3, Line 21, Column 5)

**Summary of Fitchburg Gas and Electric Light Company System
Monthly Coincident Peaks for 2000
(Megawatts)**

Shading denotes an input

	JAN '00	FEB '00	MAR '00	APR '00	MAY '00	JUN '00	JUL '00	AUG '00	SEP '00	OCT '00	NOV '00	DEC '00
Day	17	2	21	26	9	27	18	8	1	16	29	13
Hour	18:00	19:00	19:00	21:00	16:00	20:00	14:00	14:00	15:00	19:00	18:00	18:00
FG&E	-	-	-	-	-	-	-	-	-	-	-	-

Annual FG&E System Average 12 CP Load 0

NOTE: Numbers represent FERC Form 1 Pages 401/401A coincident peaks.

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No: DTE 02-84
Attorney General Second Set of Information Requests

Request No.: AG-2-6

Referring to Schedule KMA-2, Page 4, please provide workpapers supporting the internal transmission revenue for 2001 and 2002 and estimated ITSCA revenue for 2002.

Response:

Please see Attachment AG-2-6 for support from FG&E's accounting records for the actual Internal Transmission revenues for the period January 2001 through September 2002. For the last three months of 2002, October 2002 through December 2002, Internal Transmission revenue was estimated, as shown on Schedule KMA-2, pp. 6-7.

Person Responsible: **Karen M. Asbury**

	Jan-01 Actual	Feb-01 Actual	Mar-01 Actual	Apr-01 Actual	May-01 Actual	Jun-01 Actual	Jul-01 Actual	Aug-01 Actual	Sep-01 Actual	Oct-01 Actual	Nov-01 Actual	Dec-01 Actual	Total
REVENUES													
RES R1 IT	\$29,928.96	\$24,935.57	\$22,834.46	\$21,663.07	\$18,765.36	\$20,882.04	\$23,175.56	\$24,370.90	\$22,849.95	\$18,898.04	\$20,552.64	\$22,363.67	271,220.22
R-2 IT	\$1,564.91	\$1,354.14	\$1,334.75	\$1,408.67	\$1,297.72	\$1,545.48	\$1,671.11	\$1,787.22	\$1,655.50	\$1,334.44	\$1,309.64	\$1,450.74	17,714.32
R-4 IT	\$12.13	\$10.22	\$10.38	\$7.42	\$5.65	\$3.88	\$5.77	\$5.78	\$5.60	\$5.91	\$7.51	\$8.67	88.92
G-1 IT	\$954.27	\$853.01	\$716.92	\$682.84	\$636.01	\$753.28	\$866.54	\$772.23	\$667.88	\$602.91	\$634.18	\$817.48	8,677.55
G-2 IT	\$15,459.55	\$14,180.31	\$14,367.04	\$14,027.81	\$14,476.01	\$15,218.66	\$15,045.67	\$15,962.61	\$15,205.29	\$14,091.67	\$13,823.65	\$13,708.74	175,567.01
G-3 IT	\$16,656.90	\$15,217.57	\$15,707.31	\$15,138.21	\$16,546.33	\$15,767.12	\$15,518.94	\$17,585.11	\$15,069.38	\$14,610.34	\$11,699.45	\$10,525.29	180,041.95
G-4 IT	\$65.02	(\$119.18)	\$7.13	\$7.04	\$75.91	\$10.15	\$43.01	\$44.95	\$39.96	\$38.08	\$55.51	\$19.86	287.44
G-5 IT	\$321.52	\$249.38	\$219.87	\$168.65	\$91.54	\$88.76	\$102.98	\$104.41	\$113.36	\$75.14	\$89.16	\$115.79	1,740.56
G-6 IT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Housing Authority	\$958.65	\$758.25	\$747.78	\$526.97	\$293.29	\$297.63	\$239.96	\$289.11	\$244.00	\$272.96	\$410.65	\$449.85	5,489.10
Special Contracts	\$329.49	\$328.05	\$328.97	\$341.56	\$328.05	\$337.27	\$335.07	\$322.79	\$337.55	\$322.79	\$345.47	\$323.52	3,980.58
OL & Mun. & St Ltg.	\$999.75	\$780.42	\$818.73	\$831.20	\$949.28	\$815.41	\$861.54	\$857.81	\$776.95	\$875.36	\$829.20	\$845.48	10,041.13
OL & Gen Dusk Ltg.	\$610.86	\$556.29	\$553.43	\$562.30	\$548.10	\$580.30	\$560.74	\$565.07	\$559.30	\$532.34	\$560.16	\$517.44	6,706.33
External Supplier Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,468.79	\$1,593.45	\$3,434.12	\$3,442.52	9,938.88
Energy Bank	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Total IT revenues	\$67,762.01	\$59,104.03	\$57,646.77	\$55,365.74	\$53,913.25	\$56,299.98	\$58,146.89	\$62,667.99	\$58,993.51	\$53,253.43	\$53,751.34	\$54,589.05	\$691,493.99

	Jan-02 Actual	Feb-02 Actual	Mar-02 Actual	Apr-02 Actual	May-02 Actual	Jun-02 Actual	Jul-02 Actual	Aug-02 Actual	Sep-02 Actual	Total
REVENUES										
RES R1 IT	\$30,933.82	\$29,434.42	\$26,152.46	\$26,210.35	\$24,980.86	\$24,715.94	\$31,193.14	\$33,723.97	\$30,675.24	258,020.20
R-2 IT	\$1,992.26	\$2,197.79	\$2,091.79	\$2,158.34	\$2,108.13	\$1,996.34	\$2,422.27	\$2,694.43	\$2,418.98	20,080.33
R-4 IT	\$14.74	\$12.61	\$11.93	\$9.52	\$7.71	\$8.12	\$8.15	\$7.97	\$8.74	89.49
G-1 IT	\$892.29	\$974.14	\$912.38	\$897.54	\$738.35	\$706.31	\$873.27	\$874.68	\$858.35	7,727.31
G-2 IT	\$16,708.92	\$16,410.58	\$16,314.25	\$17,124.86	\$17,348.15	\$17,843.10	\$19,562.26	\$19,976.26	\$25,582.41	166,870.79
G-3 IT	\$15,162.71	\$12,987.81	\$15,324.01	\$17,043.13	\$18,502.93	\$17,761.25	\$18,715.68	\$19,352.53	\$93,879.05	228,729.10
G-4 IT	\$38.29	\$25.21	\$36.49	\$38.88	(\$174.62)	\$62.83	\$50.92	\$58.39	\$51.07	187.46
G-5 IT	\$224.82	\$233.06	\$173.66	\$159.64	\$125.93	\$114.84	\$131.42	\$158.47	\$145.74	1,467.58
G-6 IT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Housing Authority	\$915.49	\$874.40	\$582.96	\$583.72	\$462.64	\$328.35	\$332.90	\$361.80	\$309.24	4,751.50
Special Contracts	\$322.79	\$322.79	\$329.46	\$368.32	\$339.12	\$337.02	\$339.61	\$383.16	\$380.52	3,122.79
OL & Mun. & St Ltg.	\$886.87	\$798.51	\$820.73	\$876.92	\$866.28	\$796.59	\$150.50	\$771.39	\$1,030.46	6,998.25
OL & Gen Dusk Ltg.	\$653.29	\$591.70	\$549.43	\$598.66	\$597.56	\$575.49	\$313.47	\$341.36	\$901.09	5,122.05
External Supplier Revenue	\$5,474.39	\$8,004.58	\$8,739.57	\$9,234.54	\$9,393.57	\$9,280.28	\$10,815.40	\$10,552.95	(\$71,495.28)	0.00
Energy Bank	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Total IT revenues	\$74,220.88	\$72,867.60	\$72,039.12	\$75,304.42	\$75,296.61	\$74,526.46	\$84,908.99	\$89,257.36	\$84,745.61	\$703,166.85